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KARIN J. IMMERGUT
United States Attorney for the District of Oregon
Mark O. Hatfield U.S. Courthouse
1000 SW Third Avenue, Suite 600
Portland, OR 97204-2902

NATHANIEL B. PARKER
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 683
Ben Franklin Station
Washington, D.C. 20044-0683
Telephone: (202) 307-65471
nathaniel.b.parker@usdoj.gov
Western.taxcivil@usdoj.gov

Attorneys for the United States of America

UNITED STATES DISTRICT COURT
DISTRICT OF OREGON

UNITED STATES OF AMERICA,

Plaintiff,

Civil No. 07-1885

v.

GLEN A. MOREHOUSE, EMMA
J. MOREHOUSE, MULTNOMAH COUNTY,
CITY OF PORTLAND, GARY MOREHOUSE,
WESTERN WASHINGTON CORPORATION
OF SEVENTH DAY ADVENTISTS AS
EXECUTOR FOR THE ESTATE OF ADA N.
HOOVER, LINDA BURAS AS EXECUTRIX
FOR THE ESTATE OF ADA N. HOOVER,
EUGENE TURNER, DARLENE TURNER,
LITCHFIELD & CARSTENS, LLP,

**STIPULATION BETWEEN THE
UNITED STATES AND
MULTNOMAH COUNTY**

Defendants.

IT IS HEREBY STIPULATED AND AGREED by the United States of America

(“United States”) and the Multnomah County that:

1. The United States filed this action to foreclose federal tax liens on a parcel of real property commonly referred to as 6403-6413 N. Interstate Ave., Portland, Oregon 97217 (“Portland Property”) and more particularly described as set forth in the United States’ Complaint. See Docket #1 at p. 2-3.
2. The United States filed notices of federal tax lien in the Multnomah County Recorder’s Office pursuant to 26 U.S.C. § 6323(a) on August 10, 1998 to make its liens against any and all real property owned by Glen A. Morehouse, including the Portland Property, effective against persons entitled to such notice.
3. Multnomah county was named as a defendant solely to fulfill the requirements of 26 U.S.C. § 7403(b) that “[a]ll persons having liens upon or claiming any interest in the property involved in such action [to enforce a tax lien] shall be made parties thereto.”
4. Multnomah County holds liens encumbering the subject property that secure ad valorem property taxes due and owing for the subject property for the 2006-2007, 2007-2008, and 2008-2009 tax years.
5. The United States recognizes the superior interest of the Multnomah County secured by the liens listed in ¶ 4. The United States will include in any proposed order of sale a provision that the net proceeds of sale, defined as the proceeds resulting from the sale of the property at issue in this suit less distribution to the United States for the costs of sale, be applied to satisfy the property taxes owed to Multnomah County prior to application of the funds to fully or partially satisfy the United States’ interest secured by federal tax

liens. The United States will provide a draft of any proposed order of sale relating to the Portland Property to the Multnomah County for comment prior to filing such proposed order with the Court.

6. Multnomah County does not oppose the United States' request for an Order of the Court foreclosing the federal tax liens upon Glen Morehouse's interest in the Portland Property.
7. If the United States does not prevail in this action, or if this action is resolved prior to the foreclosure and sale of the Portland Property, this Stipulation shall not affect the Multnomah County's claims, or release any claim or interest it may have in the Portland Property.

DATED this 19th day of March, 2009.

KARIN J. IMMERGUT
United States Attorney



NATHANIEL B. PARKER
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 683
Ben Franklin Station
Washington, D.C. 20044-0683
Telephone: (202) 307-6547
Facsimile: (202) 307-0054
Email: nathaniel.b.parker@usdoj.gov
Attorneys for United States

DATED this 16 day of March, 2009.

AGNES SOWLE, COUNTY ATTORNEY
FOR MULTNOMAH COUNTY, OREGON

for: (302)

JED R. TOMKINS
Assistant Attorney, Multnomah County
501 SE Hawthorne Blvd., Suite 500
Portland, OR 97214
Telephone: (503) 988-3138
Fax: (503) 988-3377
Email: jed.tomkins@co.multnomah.or.us

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on March 19, 2009, I electronically filed the foregoing Stipulation electronically through the CM/ECF system, which caused the following parties to be served by electronic means, as more fully reflected on the Notice of Electronic Filing:

Jed R. Tomkins, Assistant Attorney for Multnomah County
jed.tomkins@co.multnomah.or.us

Linda Law, Attorney for the City of Portland
llaw@ci.portland.or.us

Alex Golubitsky, Attorney for Glen Morehouse
alex@case-dusterhoff.com

I further CERTIFY that service of the foregoing Stipulation has been made by depositing true and correct copies thereof in the United States mail, postage prepaid, addressed to:

Emma Morehouse
20816 NE 389th St
Amboy WA 98601

Gary Morehouse
20816 NE 389th St
Amboy WA 98601

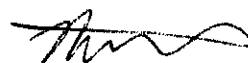
Linda Buras as Executrix for the Estate of
Ada Hoover
14509 80th St. E.
Puyallup, WA 98372

Eugene Turner
c/o Lorie Tipton
9221 Skidmore
Portland, OR 97220

Darlene Turner
2028 ½ I St.
Sparks, NV 84931-4349

Litchfield & Carstens, LLP
407 N. Coast Highway
Newport, OR 97365

Dated this 19 day of March, 2009.



NATHANIEL B. PARKER
Trial Attorney
Department of Justice